

2002 MICHIGAN Individual Income Tax Easy Return

2002
MI-1040EZ

Issued under authority of P.A. 281 of 1967, as amended. Filing is mandatory.

IMPORTANT: This form is for people whose filing status is "single" or "married filing jointly," who were Michigan residents for all of 2002, who have no dependents, are not claiming any credits, and are filing a U.S. 1040EZ. (See instructions on page 5.)

This return is due April 15, 2003. Type or print clearly in blue or black ink.

PLACE LABEL HERE	▶ 1. Filer's First Name and Middle Initial		Last Name		▶ 2. Filer's Social Security Number	
	If a Joint Return, Spouse's First Name and Middle Initial		Last Name		▶ 3. Spouse's Social Security Number	
	Home Address (No., Street, P.O. Box or Rural Route)				Office Use	
	City or Town		State	ZIP Code	▶ 4. School District Code (see p. 18)	

Check this box if someone else prepares your return and you DO NOT need a book mailed to you next year. ☐

5. STATE CAMPAIGN FUND

Check this box if you (or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.

▶ 5. a. You YES ☐ NO ☐
b. Spouse ☐ ☐

If single and AGI (U.S. 1040EZ, line 4) is less than \$1,500 or married filing jointly and AGI is less than \$3,000, see instructions for line 6.

6. **EXEMPTIONS:** If you or your spouse can be claimed as a dependent by your parents or someone else check this box.

▶ 6. a. You ☐
b. Spouse ☐

7. Adjusted gross income, from U.S. 1040EZ, line 4	▶ 7.	<input type="text"/>	.00
8. Exemption allowance (see instructions for line 6)	8.	<input type="text"/>	.00
9. Taxable income. Subtract line 8 from line 7	9.	<input type="text"/>	.00
10. Multiply line 9 by 4.1% (.041)	10.	<input type="text"/>	.00
		AMOUNT	CREDIT
11. Income tax paid to Michigan cities (see instructions for line 11)	▶ 11a.	<input type="text"/>	.00
12. Your tax. Subtract line 11b from line 10	12.	<input type="text"/>	.00
13. Use Tax. ▶ a. <input type="checkbox"/> No use tax due ▶ b. <input type="checkbox"/> Amount from Worksheet 3, line 3, on page 8	▶ 13.	<input type="text"/>	.00
14. Add lines 12 and 13	14.	<input type="text"/>	.00
15. Michigan Tax Withheld. Attach Schedule W	▶ 15.	<input type="text"/>	.00
16. If line 15 is less than line 14, subtract line 15 from line 14 and enter amount due on line 16	Office Use Only	PAY ▶ 16.	<input type="text"/>
17. If line 15 is more than line 14, subtract line 14 from line 15 and enter amount overpaid on line 17	REFUND ▶ 17.	<input type="text"/>	.00



Deposit your refund directly into your bank account! See page 7 and complete a, b and c.

a. Routing Number ▶

c. Account Number ▶

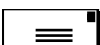
b. Account Type: ▶ (1) ☐ Checking
(2) ☐ Savings

Deceased Taxpayers

If filer is deceased, enter date of death. ▶

If spouse is deceased, enter date of death. ▶

I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
▶ I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		▶ Preparer's SSN, PTIN or FEIN	
Filer's Signature	Date	▶ Preparer's Name, and Address	
Spouse's Signature	Date		



Mail REFUND, CREDIT or ZERO returns to... Michigan Department of Treasury, Lansing, MI 48956

Mail TAX DUE returns with your check to..... Michigan Department of Treasury, Lansing, MI 48929

Make checks payable to "State of Michigan." Print your Social Security number and the words "2002 income tax" on the front of your check.

Do not staple your check to the return.


MICHIGAN 1040EZ 2002

Individual Income Tax Easy Return

Forms and Instructions



Inside this Booklet

- New Internet and Telephone services available 24 hours a day. See page 3 for details.
- e-file: Fast, Easy and Convenient!
Choose e-file and receive your refund in 7 days. See page 1.
-  Choose the convenience of Direct Deposit. See page 7.
- Fillable Forms. Income Tax forms can now be completed on-line for printing and mailing.
- Find *Helpful Information* on page 3-4.
- See page 3 for a complete *Index* of this booklet.



Filing Deadline: April 15, 2003

Visit Our Web Site at www.michigan.gov/treasury

Choose e-file.

Here's Why . . .



✓ Fast

Choose e-file and receive your Michigan refund in 7 days.

✓ Easy

Simply ask your tax preparer to e-file both your Michigan and Federal returns.

✓ Convenient

You can e-file 24 hours a day, 7 days a week via the Internet, using a personal computer.

✓ Free

You may be eligible to e-file for free. Visit our Web site for a list of resources offering free e-file services.

Visit Our Web Site: www.MIfastfile.org

Go on-line to find an authorized e-file provider near you or to see a list of resources offering this service. E-file your 2002 Michigan income tax return beginning January 10, 2003 through October 15, 2003. See our Web site for more information.

Use Direct Deposit

Your refund is deposited safely into your bank account and is immediately available. Direct Deposit goes to the bank so you don't have to! See page 7.

New for 2002: State-Only e-file

If you are not able to e-file your federal and state returns at the same time, or are not required to file a federal return, you can now e-file your Michigan return separately.

Reminder: If you are required to file a federal return, you must complete and e-file your federal return first before completing your Michigan return.

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Helpful Information

Treasury is committed to fair, consistent and courteous customer service.

We are pleased to offer the following services available 24 hours a day, 7 days a week.

NOTE: To get return information using the "Internet" and "Telephone" options below (excluding "Tele-Help"), you must have the primary filer's Social Security number and adjusted gross income or household income.



Internet www.michigan.gov/iit

You can access the Department of Treasury Web site to (1) check the date Treasury is currently processing returns, (2) check if your refund has been issued, and when, for the current year and three prior years, (3) ask Treasury a question, (4) check estimated payments, (5) request copies of returns filed, and (6) order copies of current and prior year tax forms. Visit our Web site at www.michigan.gov/iit to access these service options. A list of Frequently Asked Questions is also available.



Telephone 1-800-827-4000

CRIS: Call the Computerized Return Information System (CRIS) to (1) check the date Treasury is currently processing returns, (2) check if your refund has been issued, and when, for the current year and three prior years, (3) check estimated payments, and (4) request copies of returns filed. See "Forms" section for ordering blank forms.

Tele-Help. For prerecorded information about income tax and tax credit topics, select menu option "4" and enter the appropriate code number below.

Tele-Help code numbers and topics

151	Deceased taxpayers
192	Direct deposit
171	Electronic filing
181	Home electronic filing
131	Refund offsets
121	Requesting a copy of your return
151	Requirements for dependents, minors and students
151	Residency
202	Schedule W, Withholding Tax Schedule
201	Use Tax
111	Where to go for help
141	Who must file an income tax return; how to file



Forms

Internet: Forms are available on our Web site at www.michigan.gov/treasury

Fax: Dial 517-241-8730 from a fax phone to have current year Michigan tax forms sent to your fax machine 24 hours a day.

Phone: Call toll-free 1-800-367-6263 to have tax forms mailed to you.

Public Offices (available during regular business hours): Forms are available at all Treasury offices listed on the

back cover of this book. Commonly used forms are also available at most Michigan Secretary of State offices, post offices, and libraries.

Deaf, hearing-or speech-impaired persons may call 517-636-4999 for assistance.

Reduction in Tax Rate

The income tax rate was reduced from 4.2 percent in 2001 to 4.1 percent in 2002.

New Schedule W

Schedule W is new for tax year 2002. It is designed to report State of Michigan and Michigan city income tax withholding. Simply copy the information from your W-2s and 1099s onto the Schedule W (page 13) and keep the actual W-2 and 1099 forms for your records. Schedule W will be imaged to enable us to process your individual income tax return more efficiently.

Fillable Forms Available on the Internet

Individual income tax forms can now be completed on-line for printing and mailing. Visit Treasury's Web site at www.michigan.gov/treasury.

What You Should Know About Your MI-1099G

If you itemized deductions on your 2001 federal income tax return, you will be mailed a 2002 MI-1099G form in early 2003 that shows the amount of your 2001 refund that was issued in 2002. The refund amount will include any amounts credited forward to 2002 estimated tax, prior year refunds issued in 2002, refund amounts intercepted by the Department to apply to back tax assessments or other state debts (such as child support), and any portion of a refund assigned to pay use tax. The refund amount will not include homestead property tax credits, adoption credits, or other refundable tax credits claimed on the Michigan income tax return.

A Note About Debts

Michigan law requires that any money owed to the state and other agencies be deducted from your refund or credit before it is issued. This includes money owed for past due taxes, school loans, child support due the Friend of the Court, an IRS levy, money due a state agency, a court-ordered garnishment or other court orders.

Taxpayers who are married filing jointly may receive a computer-generated *Income Allocation to Non-Obligated Spouse* (Form 743) after their return is filed. Completing and filing this form may limit the portion of the refund that can be applied to a liability. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

When You Have Finished

Sign your return



Make sure that your name(s), Social Security number(s) and address are on the form.

Your tax preparer (if you used one) must include the name and address of the firm he or she represents and preparer identification number, Federal Employer Identification Number (FEIN), or Social Security number.

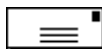
Check the box to indicate if Treasury may discuss your claim with your tax preparer.

To have your refund directly deposited into your account at a financial institution, complete the Direct Deposit information on the return (see page 7).

Keep a copy of your return and all supporting documents for six years.

Where to Mail Your Return

Mail your refund, credit or zero due return to:



Michigan Department of Treasury
Lansing, MI 48956

To receive your 2002 refund faster, mail your 2002 return in a separate envelope. If you mail your 2002 return in the same envelope with a return for years prior to 2002, your 2002 refund will be delayed.

If you owe tax, mail your return to:



Michigan Department of Treasury
Lansing, MI 48929

Make checks payable to "State of Michigan" and print your Social Security number and the words "2002 income tax" on the front of your check. Do **not** staple your check to the return.

Important Information for All Income Tax Filers

This booklet is only intended as a guide to help you complete your return; it does not take the place of the law.

The index for this booklet is on page 3.

Easy to Use Direct Deposit

Direct Deposit your Michigan income tax refund by completing the account information on page 1 of the MI-1040EZ. Your refund is deposited safely into your bank account and is immediately available. See page 7.

Adjusted Gross Income (AGI)

Always complete your federal tax return before your Michigan return. Throughout this book, we refer to adjusted gross income as AGI. Copy your AGI directly from your U.S. 1040EZ, line 4.

Penalty and Interest Added for Filing or Paying Late

If you file or pay late, Treasury will add a penalty of 5 percent of the tax due every month until you file and pay. Maximum late penalty is 50 percent of the balance of tax due. Minimum late penalty is \$10 for the first month. If you pay late, you must add penalty and interest to the amount due. The interest rate through June 30, 2003 is 5.8 percent. For interest rates after June 30, 2003, visit our Web site at www.michigan.gov/treasury or call 1-800-827-4000.

Deceased Taxpayers

The surviving spouse of a taxpayer who died in 2002 (or 2003 before filing a 2002 return) may file a joint return for 2002. Write your name and the deceased's name and both Social Security numbers on the MI-1040EZ. Write "deceased" or "DECD" after the deceased's name. You must report the deceased's

income. A full-year exemption is allowed for a deceased taxpayer on the MI-1040EZ. Sign the return. In the deceased's signature block, write "Filing as surviving spouse." Enter the date of death in the "Deceased Taxpayers" box above the signature block.

Rounding Dollar Amounts

Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do **not** enter cents.

Amended Returns

If you made a mistake on your return, correct it by filing an Amended Michigan Individual Income Tax Return (MI-1040X). If your amended return computes to a refund, you must file it within four years of the due date of your original return.

If a change on your federal return affects Michigan taxable income, you must file an MI-1040X with the Michigan Department of Treasury within 120 days of the change. Include payment of any tax and interest due. If you have overpaid, use this form to request a refund.

You can amend a homestead property tax credit or farmland preservation credit claim by filing a revised claim form clearly marked "amended." Attach a completed MI-1040X to the front of the amended credit form.

Who Must File a Return

File a return if you owe tax, are due a refund or your AGI exceeds your exemption allowance. You should also file a Michigan return if you file a federal return, even if you do not owe Michigan tax. This will eliminate unnecessary correspondence from Treasury.

If your parents (or someone else) can claim you as a dependent on their return and your AGI is \$1,500 or less if single or married filing separately, or \$3,000 or less if married filing jointly, you do not need to file a return unless you are claiming a refund of withholding. If single or married filing separately, and your AGI is over \$1,500; or if married filing jointly, and your AGI is over \$3,000, you must file a return. See instructions on page 6 for line 6.

Important: If your adjusted gross income (line 7) is less than your personal exemption allowance (line 8) and Michigan income tax was withheld from your earnings, you must file a return to claim a refund of the tax withheld.

Who Must File a Joint Return

File a joint Michigan return if you filed a joint federal return. You may file a joint return only with your spouse.

Note: You may file as "single" only if you are widowed, **not** married, are divorced or are separated under court order.

Who Can File an EZ Return

You can file an EZ form if ALL of the following are true:

- You filed a U.S. 1040EZ.
- Your filing status is single or married filing jointly. **Single:** Your status is single if you are widowed, not married, or if you are divorced or separated under court order. **Married filing jointly:** You may use this filing status if you were married as of December 31, 2002, **or** your spouse died in 2002 and you did not remarry in 2002, **or** your spouse died in 2003 before filing a 2002 return.

- You do not have any dependents.
- You were a Michigan resident for all of 2002.
- You do not have any income from military pay, pensions, other states' obligations or U.S. obligations.
- You are not age 65 or older, deaf, blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled.
- You did not make any estimated tax payments.
- You are not eligible for any of the tax credits listed here.

Before you choose the EZ form, be sure you are not able to claim a credit for any of the following:

- Qualified adoption expenses
- Property taxes and/or rent paid
- Farmland preservation
- College tuition and fees
- Public contributions
- Community foundations
- Homeless shelter/food bank
- Historic preservation tax credit
- Income tax paid to government units outside Michigan.

All these credits reduce the tax you owe. If you are eligible for any of these credits and you file an EZ form, you will pay more tax than you owe.

When to File Your Return

Your return must be postmarked no later than April 15, 2003. Payment must be included with your return. Make your check payable to "State of Michigan" and be sure to print your Social Security number(s) and the words "2002 income tax" on the front of the check.

Line-by-Line Instructions

Lines not listed are explained on the form.

Lines 2 & 3: Write your Social Security number(s) here even if you use a label.

Line 5: These funds are distributed among all candidates for governor who meet the campaign fund qualifications, regardless of political party. If you choose yes, it will not raise your tax or reduce your refund.

Line 6: If single and AGI is less than \$1,500 or married filing jointly and AGI is less than \$3,000 and Michigan tax is withheld, enter 0 on line 12 and complete lines 7, and 13 through 17. If Michigan tax is not withheld, you do not need to file this form.

If single and you checked box 6a, enter \$1,500 on line 8, otherwise enter \$3,000 on line 8. If married filing jointly and neither of you checked box 6a or b, enter \$6,000 on line 8. If one of you checked a box on line 6, enter \$4,500 on line 8. If both of you checked the boxes on line 6, enter \$3,000 on line 8. (See Worksheet 1.)

Lines 11a and 11b: On line 11a, enter the total amount of city income tax withheld as shown on your Schedule W form plus any city income tax paid in 2002, less city income tax refund(s) received in 2002. Use Worksheet 2 to figure the city income tax credit. Enter your credit on line 11b.

Line 13: Use Tax. Check the box that applies to you and enter the amount on line 13. See use tax information on page 8.

Line 15: Enter the total Michigan tax withheld from all of your W-2 forms (from your Schedule W).

Line 16: If line 15 is less than line 14, subtract line 15 from line 14 and enter the amount due on line 16. See page 4 for payment information. Mail your payment to the address on page 4.

Line 17: If line 15 is more than line 14, subtract line 14 from line 15 and enter the amount you overpaid on this line.

WORKSHEET 1

FILER ELIGIBLE TO BE CLAIMED AS A DEPENDENT

Is your adjusted gross income (the amount on line 7) over \$1,500 if single, or over \$3,000 if married filing jointly?

☐ YES. If single, check box "a" on line 6 and enter \$1,500 on line 8.

☐ YES. If married and both you and your spouse can be claimed as dependents, check boxes "a" and "b" on line 6 and enter \$3,000 on line 8.

☐ YES. If married and only one of you can be claimed as a dependent, check the box that applies on line 6, and enter \$4,500 on line 8.

☐ NO. Then was Michigan income tax withheld from your wages?

☐ YES. Enter "0" on lines 8 and 12, and complete line 7 and lines 13 through 17 of this form.

☐ NO. You do not need to file this return.

Direct Deposit

First check with your financial institution to:

- Ensure it will accept direct deposit;
- Obtain the correct Routing Number (RTN) and Account Number; and
- If applicable, verify that it will allow a joint refund to be deposited into an individual account.

If we are unable to honor your request for direct deposit, we will send you a check.

a. Routing Number (RTN). Enter the nine-digit routing number. The routing number is usually found between the symbols |: and |: on the

Richard and Cindy Jones
123 Main Street
Anytown, MI 49111

1800

SAMPLE

ANYTOWN BANK
Anytown, MI 49111

Date: _____

Routing Number Account Number

|: 270000065 |: 3000000915 " • 01800

\$ _____

Dollars

Do not include check number

bottom of your check (see check sample). The first two digits must be 01 through 12 or 21 through 32.

b. Account Type. Check the box for checking or savings.

c. Account Number. Enter your bank account number up to 17 characters (both numbers and

letters). The account number is usually found immediately to the right of the routing number on the bottom of your check (see check sample). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave unused boxes blank. Do not include the check number.

WORKSHEET 2 - CITY INCOME TAX CREDIT			
To Determine Net City Income Tax			
Step 1	Add:		
	• City income tax withheld from wages in 2002 (box 19 on your W-2(s) or column F on your Schedule W)	_____	.00
	• Amount of tax paid with a Michigan city income tax return filed in 2002 (do not include penalty and interest)	+ _____	.00
	• Estimated city income tax payments paid in 2002	+ _____	.00
	Subtotal	_____	.00
	Subtract:		
• Any city income tax refunds received in 2002	- _____	.00	
	Total net city income tax paid. Carry to line 11a	= _____	.00
To Determine Your City Income Tax Credit			
If Your Total Net City Income Tax Paid (MI-1040EZ, line 11a) is :			
Step 2	\$100 or less	\$101 through \$150	\$151 or more
	Net city income tax paid..... .00	Net city income tax paid..... .00	Net city income tax paid..... .00
	x .20	Subtract..... - \$100.00	Subtract..... - \$150.00
	CREDIT. Carry to line 11b..... .00	.00	.00
		Multiply..... x .10	Multiply..... x .05
		.00	.00
		Add..... + 20.00	Add..... + 25.00
		.00	.00
	Round all amounts to the nearest dollar.	CREDIT. Carry to line 11b..... .00	CREDIT. Carry to line 11b..... .00
	Credit cannot be more than \$10,000.00		

Use Tax

If you have paid the tax for your out-of-state purchases, check Box “a” on your 2002 MI-1040EZ, line 13. If you are unsure, read the following.

Every state that has a sales tax has a companion tax for purchases made outside that state, by catalog or over the Internet. In Michigan, that companion tax is called the “use tax,” but might be described more accurately as a remote sales tax because it is a 6 percent tax owed on purchases made outside of Michigan. You owe tax on purchases for “storage, use or consumption in Michigan of tangible personal property” from companies that do not collect Michigan sales or use tax. This includes mail order and Internet purchases as well as purchases while traveling in foreign countries and other states. You do not have to pay Michigan use tax if:

- Michigan sales or use tax was paid to the seller, or
- The seller charged another state’s sales tax (including local sales taxes) of at least 6 percent on purchases, or
- Purchases made outside Michigan in a calendar month did not exceed \$10. If total purchases for the month exceed \$10, then all purchases are subject to tax.

Use tax must be paid on the total price (including shipping and handling charges) of all taxable items purchased from out-of-state retailers who do not collect Michigan tax.

Examples of Taxable Items

The following are examples of purchases subject to use tax, only if you have not already paid a tax of at least 6 percent:

- Internet, mail order, or out-of-state catalog purchases
- Purchases made while traveling in another state and/or foreign country

Note: No credit is given for tax paid on purchases made in a foreign country. Use tax is owed when the item is brought into Michigan.

Purchases from Out-of-State Businesses

An out-of-state business that does not have a store, warehouse or employees in Michigan does not have to register and collect Michigan use tax. However, many out-of-state businesses voluntarily collect use tax for their customers. Michigan tax must be itemized separately on the out-of-state seller’s invoice.

How to Pay Use Tax

You may pay use tax on your MI-1040EZ. Use Worksheet 3 to calculate your tax. Check the box on line 13 that applies to your situation and enter the amount of tax due, if any, on line 13.

Worksheet Calculation

Line 1: For purchases under \$1,000, if you know the amount, multiply your total purchases times 6 percent (.06) and enter the amount on Line 1.

OR, for purchases under \$1,000, if you have incomplete or inaccurate receipts to calculate your purchases, you may use Table 1-Use Tax to estimate your taxes. (See the example.)

TABLE 1 - USE TAX

“Remote Sales”

Adjusted Gross Income*	Tax
\$0-\$10,000	\$3
\$10,001-\$20,000	\$8
\$20,001-\$30,000	\$13
\$30,001-\$40,000	\$18
\$40,001-\$50,000	\$23
\$50,001-\$75,000	\$31
\$75,001-\$100,000	\$44
Above \$100,000	Multiply AGI by 0.05% (.0005)

* Adjusted Gross Income from MI-1040, line 10, or MI-1040EZ, line 7

Line 1 should contain a number unless you made no purchases under \$1,000 subject to the use tax.

Line 2: In all cases, if a single purchase exceeds \$1,000, you must pay 6 percent use tax on those purchases.

Line 3: Total Use Tax due (total of Line 1 and Line 2).

WORKSHEET 3 - USE TAX

Line 1: Itemized purchases under \$1,000 x 6 percent (.06) **OR**
Use Tax Table amount \$_____

Line 2: Single purchases each over \$1,000 x 6 percent (.06) \$_____

Line 3: Total Use Tax Due (total of Line 1 and Line 2) \$_____

Enter amount from Line 3 above on your 2002 MI-1040EZ, line 13, and check **Box “b.”**

Example: Kurt ordered a computer from a catalog retailer in New York for \$1,437.50. Kurt also purchased items over the Internet for less than \$1,000 during the year, but lost his receipts. He is sure he did not pay Michigan sales tax. Kurt’s adjusted gross income (AGI) is \$46,500. Kurt would complete Worksheet 3 as follows:

Line 1: Kurt selects \$23 from the table based on his AGI \$23.00

Line 2: Kurt enters
\$1,437.50 x 6 percent \$86.25

Line 3: Total use tax due \$109.25

Kurt would enter \$109 (no cents) on his 2002 MI-1040EZ, line 13, and check **Box “b.”**

Using Table 1-Use Tax to estimate your taxes does not preclude the Michigan Department of Treasury from auditing your account. If additional tax is due, you may receive an assessment for the amount of the tax owed, plus applicable penalty and interest.

For more information see our Web site at: www.michigan.gov/treasury

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School District Code List (See MI-1040EZ, line 4.)

Michigan public school districts are listed alphabetically with code numbers to the **left** of the names. When more than one district has the same name, the city name in parentheses helps you choose the right district.

Residents, choose the code for the district where you lived on December 31, 2002. Call your local assessor or treasurer if you do not know your school district name.

Nonresidents, enter "10000" in the code box.

31020 Adams Twp.	15030 Boyne Falls	80040 Covert	39050 Galesburg Augusta
46020 Addison	63180 Brandon	20015 Crawford AuSable	11160 Galien Twp.
46010 Adrian	11210 Brandywine	82230 Crestwood	82050 Garden City
58020 Airport	29040 Breckenridge	76080 Croswell Lexington	69020 Gaylord
79010 Akron Fairgrove	22030 Breitung Twp.		25070 Genesee
05010 Alba	73180 Bridgeport-Spaulling	33040 Dansville	72010 Gerrish Higgins
13010 Albion	11340 Bridgman	25140 Davison	82290 Gibraltar
01010 Alcona	47010 Brighton	82030 Dearborn	21025 Gladstone
74030 Algonac	17140 Brimley	82040 Dearborn Heights (7)	26040 Gladwin
03030 Allegan	46050 Britton Macon	80050 Decatur	45010 Glen Lake
82020 Allen Park	12020 Bronson	76090 Deckerville	03440 Glenn Public Schools
70040 Allendale	76060 Brown City	46070 Deerfield	80110 Gobles
29010 Alma	11310 Buchanan	08010 Delton-Kellogg	41120 Godfrey Lee
44020 Almont	28035 Buckley	17050 Detour	41020 Godwin Heights
04010 Alpena	73080 Buena Vista	82010 Detroit	25050 Goodrich
50040 Anchor Bay	56020 Bullock Creek	19010 DeWitt	25030 Grand Blanc
81010 Ann Arbor	75020 Burr Oak	81050 Dexter	70010 Grand Haven
06010 Arenac Eastern	02020 Burt Twp.	31100 Dollar Bay-Tamarack City	23060 Grand Ledge
50050 Armada	78020 Byron	14020 Dowagiac Union	41010 Grand Rapids
07010 Arvon Twp.	41040 Byron Center	44050 Dryden	41130 Grandville
29020 Ashley		58050 Dundee	62050 Grant
13050 Athens	83010 Cadillac	78030 Durand	42030 Grant Twp.
25130 Atherton	41050 Caledonia		38050 Grass Lake
60010 Atlanta	31030 Calumet	74050 East China	59070 Greenville
06020 Au Gres Sims	30010 Camden Frontier	50020 East Detroit	82300 Grosse Ile Twp.
02010 AuTrain-Onota	74040 Capac	41090 East Grand Rapids	82055 Grosse Pointe
63070 Avondale	25080 Carman-Ainsworth	38090 East Jackson	39065 Gull Lake
	55010 Carney Nadeau	15060 East Jordan	52040 Gwinn
32010 Bad Axe	79020 Caro	33010 East Lansing	
43040 Baldwin	73030 Carrollton	34340 Easton Twp. (6)	11670 Hagar Twp. (6)
80020 Bangor	59020 Carson City Crystal	23050 Eaton Rapids	35020 Hale
80240 Bangor Twp. (8)	76070 Carsonville-Pt. Sanilac	11250 Eau Claire	03100 Hamilton
(Bangor)	32030 Caseville	82250 Ecorse	82060 Hamtramck
09030 Bangor Twp.	79030 Cass City	14030 Edwardsburg	31010 Hancock
(Bay City)	14010 Cassopolis	05060 Elk Rapids	38100 Hanover Horton
07020 Baraga Twp.	41070 Cedar Springs	05065 Ellsworth	32060 Harbor Beach
21090 Bark River Harris	50010 Centerline	31070 Elm River Twp.	24020 Harbor Springs
19100 Bath	05035 Central Lake	49055 Engadine	13070 Harper Creek
13020 Battle Creek	59125 Central Montcalm	21010 Escanaba	82320 Harper Woods
09010 Bay City	75030 Centreville	09050 Essexville Hampton	18060 Harrison
37040 Beal City	15050 Charlevoix	67020 Ewart	64040 Hart
51020 Bear Lake	23030 Charlotte	66045 Ewen-Trout Creek	80120 Hartford
15010 Beaver Island	31050 Chassell Twp.	40060 Excelsior (1)	47060 Hartland
26010 Beaverton	16015 Cheboygan		33060 Haslett
58030 Bedford	81040 Chelsea	68030 Fairview	08030 Hastings
25240 Beecher	73110 Chesaning Union	63200 Farmington	63130 Hazel Park
34080 Belding	54025 Chippewa Hills	18020 Farwell	73210 Hemlock
05040 Bellaire	50080 Chippewa Valley	03050 Fennville	62060 Hesperia
23010 Bellevue	32040 Church	25100 Fenton	82070 Highland Park
25060 Bendle	18010 Clare	63020 Ferndale	60020 Hillman
25230 Bentley	63090 Clarenceville	50090 Fitzgerald	30020 Hillsdale
11010 Benton Harbor	63190 Clarkston	82180 Flat Rock	70020 Holland
10015 Benzie County Central	63270 Clawson	25010 Flint	63210 Holly Area
63050 Berkley	39020 Climax Scotts	25120 Flushing	33070 Holt
34140 Berlin Twp. (3)	46060 Clinton	40020 Forest Area	61120 Holton
11240 Berrien Springs	50070 Clintondale	41110 Forest Hills	13080 Homer
27010 Bessemer City	25150 Clio	36015 Forest Park	03070 Hopkins
21065 Big Bay De Noc	12010 Coldwater	19070 Fowler	72020 Houghton Lake
62470 Big Jackson	56030 Coleman	47030 Fowlerville	31110 Houghton-Portage
54010 Big Rapids	32260 Colfax Twp. (1F)	73190 Frankenmuth	47070 Howell
73170 Birch Run	11330 Coloma	10025 Frankfort-Elberta	46080 Hudson
63010 Birmingham	75040 Colon	50100 Fraser	70190 Hudsonville
46040 Blissfield	38040 Columbia	73200 Freeland	82340 Huron
63080 Bloomfield Hills	39030 Comstock	53030 Freesoil	63220 Huron Valley
32250 Bloomfield Twp. (7F)	41080 Comstock Park	62040 Fremont	
(Huron Co.)	38080 Concord	61080 Fruitport	58070 Ida
80090 Bloomingdale	75050 Constantine	29050 Fulton	44060 Imlay City
49020 Bois Blanc Pines	70120 Coopersville		82080 Inkster
15020 Boyne City	78100 Corunna		16050 Inland Lakes

34010	Ionia	53010	Mason County Central (Scottville)	24040	Pellston	31140	Stanton Twp.
34360	Ionia Twp. (2)			13120	Pennfield	55120	Stephenson
22010	Iron Mountain	53020	Mason County Eastern (Custer)	64070	Pentwater	33200	Stockbridge
27020	Ironwood	80150	Mattawan	78080	Perry	75010	Sturgis
52180	Ishpeming	79090	Mayville	24070	Petoskey	58100	Summerfield
29060	Ithaca	57030	McBain	19125	Pewamo-Westphalia	02080	Superior Central
38170	Jackson	82045	Melvindale Allen Park	17090	Pickford	45050	Suttons Bay
58080	Jefferson Schools-Monroe Co.	74120	Memphis	47080	Pinckney	73255	Swan Valley
70175	Jenison	75060	Mendon	09090	Pinconning	25180	Swartz Creek
69030	Johannesburg-Lewiston	55100	Menominee	67055	Pine River		
30030	Jonesville	56050	Meridian	30060	Pittsford	48040	Tahquamenon
		73230	Merrill	03010	Plainwell	35030	Tawas
39010	Kalamazoo	83070	Mesick	82100	Plymouth Canton	82150	Taylor
51045	Kaleva Norman-Dickson	38120	Michigan Center	63030	Pontiac	46140	Tecumseh
40040	Kalkaska	21135	Mid Peninsula	32130	Port Hope	13130	Tekonsha
25110	Kearsley	56010	Midland	74010	Port Huron	08050	Thornapple-Kellogg
41140	Kelloggsville	81100	Milan	39140	Portage	75080	Three Rivers
41145	Kenowa Hills	79100	Millington	34110	Portland	28010	Traverse City
41150	Kent City	68010	Mio Au Sable	71060	Posen	82155	Trenton
41160	Kentwood	61060	Mona Shores	23090	Pottersville	59080	Tri County (Howard City)
28090	Kingsley	58010	Monroe	52100	Powell Twp.	63150	Troy
79080	Kingston	59045	Montabella				
		61180	Montague	12040	Quincy	32170	Ubly
50140	L'Anse Creuse	25260	Montrose	21060	Rapid River	13135	Union City
07040	L'Anse Area	49070	Moran Twp.	61210	Ravenna	79145	Unionville Sebewaing
78040	Laingsburg	46100	Morenci	30070	Reading	50210	Utica
57020	Lake City	54040	Morley Stanwood	82110	Redford Union	82430	Van Buren
25200	Lake Fenton	78060	Morrice	67060	Reed City	50220	Van Dyke
31130	Lake Linden Hubbell	50160	Mt. Clemens	79110	Reese	69040	Vanderbilt
63230	Lake Orion	25040	Mt. Morris	61220	Reeths Puffer	38020	Vandercook Lake
32050	Laker Schools	37010	Mt. Pleasant	52110	Republic Michigamme	79150	Vassar
50120	Lakeshore (St. Clair Shores)	02070	Munising	50180	Richmond	32650	Verona Twp. (1F)
11030	Lakeshore (Stevensville, Berrien Co.)	61010	Muskegon	82120	River Rouge	59150	Vestaburg
		61020	Muskegon Heights	11033	River Valley	39170	Vicksburg
59090	Lakeview (Lakeview)			82400	Riverview		
13090	Lakeview (Battle Creek)	38130	Napoleon	63260	Rochester	27070	Wakefield Twp.
50130	Lakeview (St. Clair Shores)	52090	Negaunee	41210	Rockford	30080	Waldron
25280	Lakeville	11200	New Buffalo	71080	Rogers City Area	64090	Walkerville
34090	Lakewood	50170	New Haven	50190	Romeo	63290	Walled Lake
63280	Lamphere	78070	New Lothrop	82130	Romulus	50230	Warren
33020	Lansing	62070	Newaygo	50030	Roseville	50240	Warren Woods
44010	Lapeer	52015	Nice (Ishpeming) N.I.C.E.	23590	Roxand Twp. (12)	63300	Waterford
80130	Lawrence	11300	Niles	63040	Royal Oak	27080	Watersmeet Twp.
80140	Lawton	30050	North Adams - Jerome	17110	Rudyard	11320	Watervliet
45020	Leland	44090	North Branch			33215	Waverly
49040	Les Cheneaux	55115	North Central	73010	Saginaw City	03040	Wayland Union
33100	Leslie	22045	North Dickinson Co.	73040	Saginaw Twp.	82160	Wayne-Westland
81070	Lincoln	32080	North Huron	81120	Saline	33220	Webberville
82090	Lincoln Park	61230	North Muskegon	46130	Sand Creek	52160	Wells Twp.
25250	Linden	45040	Northport	76210	Sandusky	63160	West Bloomfield
30040	Litchfield	41025	Northview	34120	Saranac	65045	West Branch-Rose City
24030	Littlefield	82390	Northville	03080	Saugatuck	36025	West Iron County
82095	Livonia	38140	Northwest	17010	Sault Ste. Marie	70070	West Ottawa
41170	Lowell	22025	Norway Vulcan	39160	Schoolcraft (Kalamazoo Co.)	38010	Western
53040	Ludington	75100	Nottawa	64080	Shelby	82240	Westwood
		63100	Novi	37060	Shepherd	25210	Westwood Heights
49110	Mackinac Island	63250	Oak Park	32610	Sigel Twp.-Adams (3) (Bad Axe)	62090	White Cloud
16070	Mackinaw City	61065	Oakridge			75070	White Pigeon
46090	Madison (Adrian)	33170	Okemos	32620	Sigel Twp. (4)	66070	White Pine
63140	Madison (Madison Hts.)	23080	Olivet	32630	Sigel Twp. (6)	17160	Whitefish
05070	Mancelona	71050	Onaway	11830	Sodus Twp. (5)	58110	Whiteford
81080	Manchester	23490	Oneida Twp. (3)	80010	South Haven	61240	Whitehall
51070	Manistee	51060	Onkama	50200	South Lake	81140	Whitmore Lake
77010	Manistique	46110	Onsted	63240	South Lyon	35040	Whittemore Prescott
83060	Manton	66050	Ontonagon	82140	South Redford	33230	Williamston
23065	Maple Valley	61190	Orchard View	63060	Southfield	81150	Willow Run
14050	Marcellus	35010	Oscoda	82405	Southgate	16100	Wolverine
27060	Marenisco	03020	Otsego	41240	Sparta	82365	Woodhaven
67050	Marion	19120	Ovid Elsie	70300	Spring Lake	82170	Wyandotte
13095	Mar Lee	32090	Owendale Gagetown	38150	Springport	41026	Wyoming
76140	Marlette	78110	Owosso	73240	St. Charles		
52170	Marquette City	63110	Oxford	49010	St. Ignace City	74130	Yale
13110	Marshall			19140	St. Johns	81020	Ypsilanti
03060	Martin			11020	St. Joseph		
74100	Marysville	34040	Palo	29100	St. Louis	70350	Zeeland
33130	Mason	39130	Parchment	06050	Standish - Sterling		
58090	Mason (Erie)	80160	Paw Paw				
		76180	Peck				

Treasury Offices

Forms are available at all Treasury offices listed below. (Treasury office staff do not prepare tax returns.)

DETROIT, 48202-6060
Cadillac Place, Suite 2-200
3060 W. Grand Blvd

DIMONDALE*
7285 Parsons Drive
(*NOT a mailing address)

ESCANABA, 49829
State Office Building, Room 7
305 Ludington St.
(open 8 - 12 only)

FLINT, 48502
State Office Building, 7th Floor
125 E. Union St.

GRAND RAPIDS, 49503
State Office Building, 3rd Floor
350 Ottawa St., NW

STERLING HEIGHTS, 48314
41300 Dequindre, Suite 200

TRAVERSE CITY, 49684
701 S. Elmwood Ave., Box 14
(open 8 - 12 only)